



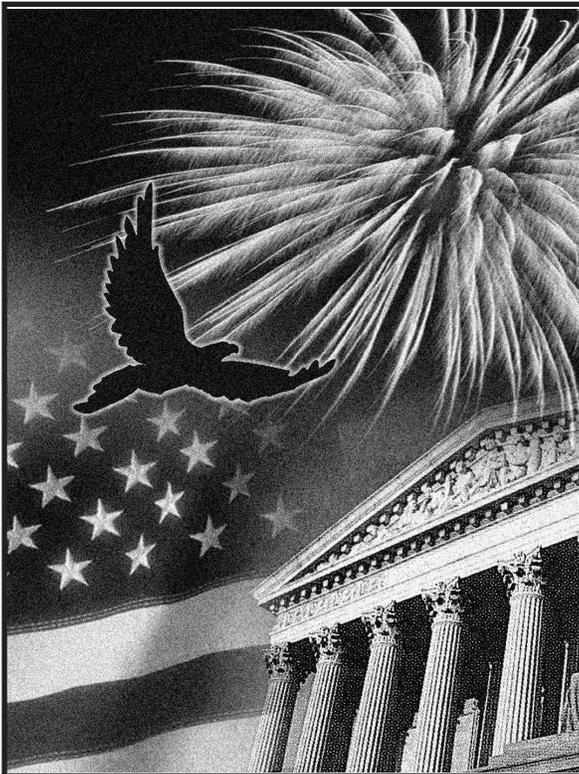
Department of the Treasury
Internal Revenue Service

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Child Tax Credit and Credit for Other Dependents

For use in preparing
2019 Returns



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Jan 21, 2020

Future Developments

For the latest information about developments related to Pub. 972, such as legislation enacted after it was published, go to [IRS.gov/Pub972](https://www.irs.gov/Pub972).

What's New

Disaster tax relief. Recent legislation extended to 2019 (and retroactively to 2018) an election to use prior year earned income when figuring the additional child tax credit if you were impacted by certain federally declared disasters. For more information, see the Instructions for Schedule 8812.

Reminders

Abbreviations used throughout this publication. The following abbreviations will be used in this publication when appropriate.

- ACTC means additional child tax credit.
- ATIN means adoption taxpayer identification number.
- CTC means child tax credit.
- ITIN means individual taxpayer identification number.
- ODC means credit for other dependents.
- SSN means social security number.
- TIN means taxpayer identification number.

Other abbreviations may be used in this publication and will be defined as needed.

Delayed refund for returns claiming the EIC or ACTC. The IRS cannot issue refunds before mid-February 2020 for returns that properly claim the earned income credit (EIC) or the ACTC. This time frame applies to the entire refund, not just the portion associated with these credits.

Photographs of missing children. The Internal Revenue Service is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](https://www.nccmec.org). Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) or visiting www.missingkids.org if you recognize a child.

Introduction

This publication has worksheets for figuring the CTC and ODC. It also has a worksheet for figuring earned income. These worksheets are intended primarily for individuals sent to this publication by the instructions to Forms 1040, 1040-SR, or 1040-NR, or Schedule 8812. Anyone can choose to use the worksheets in this publication, but most

individuals can use a simpler worksheet in their tax return instructions.

If you were sent here from your Instructions for Forms 1040 and 1040-SR, or your Instructions for Form 1040-NR. Start with the [Child Tax Credit and Credit for Other Dependents Worksheet](#) later in this publication.

If you were sent here from your Instructions for Schedule 8812. Complete the [Earned Income Worksheet](#) later in this publication. You only need to complete the other worksheets in this publication if you also were sent here from the Instructions for Forms 1040 and 1040-SR, or the Instructions for Form 1040-NR. (If you are required to use this worksheet to figure earned income, be sure to follow the special instructions under the asterisk in the worksheet about attaching a Schedule SE to your return if those instructions apply to you.)

If you have not read your Instructions for Forms 1040 and 1040-SR, or your Instructions for Form 1040-NR. Read the explanation of who must use this publication next. If you find that you are not required to use this publication to figure your CTC and ODC, you can use the simpler worksheet in the Instructions for Forms 1040 and 1040-SR, or the Instructions for Form 1040-NR, to figure these credits.

Who must use this publication. If you answer “Yes” to either of the following questions, you must use this publication to figure your CTC and ODC.

1. Are you excluding income from Puerto Rico or filing any of the following forms?
 - a. Form 2555 (relating to foreign earned income).
 - b. Form 4563 (exclusion of income for residents of American Samoa).
2. Are you claiming any of the following credits?
 - a. Mortgage interest credit, Form 8396.
 - b. Adoption credit, Form 8839.
 - c. Residential energy efficient property credit, Form 5695, Part I.
 - d. District of Columbia first-time homebuyer credit, Form 8859.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions.

You can send us comments through [IRS.gov/FormComments](#). Or, you can write to: Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms, instructions, and publications. We can't answer tax questions sent to the above address.

Tax questions. If you have a tax question not answered by this publication or the *How To Get Tax Help* section at the end of this publication, go to the IRS Interactive Tax Assistant page at [IRS.gov/Help/ITA](#) where you can find topics using the search feature or by viewing the categories listed.

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Taxpayer Identification Number Requirements

You must have a TIN by the due date of your return. If you, or your spouse if filing jointly, do not have an SSN or ITIN issued on or before the due date of your 2019 return (including extensions), you cannot claim the CTC, ODC, or ACTC on either your original or an amended 2019 return.

If you apply for an ITIN on or before the due date of your 2019 return (including extensions) and the IRS issues you an ITIN as a result of the application, the IRS will consider your ITIN as issued on or before the due date of your return.

Each qualifying child you use for the CTC or ACTC must have the required SSN. If you have a qualifying child who does not have the required SSN, you cannot use the child to claim the CTC or ACTC on either your original or an amended 2019 return. The required SSN is one that is valid for employment and is issued before the due date of your 2019 return (including extensions).

If your qualifying child does not have the required SSN, but has another type of taxpayer identification number issued on or before the due date of your 2019 return (including extensions), you may be able to claim the ODC for that child. See [Credit for Other Dependents \(ODC\)](#), later.

Each dependent you use for the ODC must have a TIN by the due date of your return. If you have a dependent who does not have an SSN, ITIN, or ATIN issued on or before the due date of your 2019 return (including extensions), you cannot use that dependent to claim the ODC on either your original or an amended 2019 return.

If you apply for an ITIN or ATIN for the dependent on or before the due date of your 2019 return (including extensions) and the IRS issues the ITIN or ATIN as a result of the application, the IRS will consider the ITIN or ATIN as issued on or before the due date of your return.

Improper Claims

If you erroneously claim the CTC, ODC, or ACTC even though you are not eligible for the credit, and it is later determined that your error was due to reckless or intentional disregard of the CTC, ODC, or ACTC rules, you will not be allowed to claim any of these credits for 2 years. If it is determined that your error was due to fraud, you will not be allowed to claim any of these credits for 10 years. You also may have to pay penalties.

Form 8862 may be required. If your CTC, ODC, or ACTC for a year after 2015 was denied or reduced for any reason other than a math or clerical error, you must attach Form 8862 to your tax return to claim the CTC, ACTC, or ODC unless an exception applies. See Form 8862 and its instructions for more information, including whether an exception applies.

Child Tax Credit (CTC)

This credit is for individuals who claim a child as a dependent if the child meets additional conditions (described later). It is in addition to the credit for child and dependent care expenses (on Schedule 3 (Form 1040 or 1040-SR), line 2, or Form 1040-NR, line 47) and the earned income credit (on Form 1040 or 1040-SR, line 18a).

The maximum amount you can claim for the credit is \$2,000 for each child who qualifies you for the CTC. But, see [Limits on the CTC and ODC](#), later.

For more information about claiming the CTC, see [Claiming the CTC and ODC](#), later.

Qualifying Child for the CTC

A child qualifies you for the CTC if the child meets all of the following conditions.

1. The child is your son, daughter, stepchild, eligible foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
2. The child was under age 17 at the end of 2019.
3. The child did not provide over half of his or her own support for 2019.
4. The child lived with you for more than half of 2019 (see [Exceptions to time lived with you](#), later).
5. The child is claimed as a dependent on your return. See Pub. 501 for more information about claiming someone as a dependent.
6. The child does not file a joint return for the year (or files it only to claim a refund of withheld income tax or estimated tax paid).
7. The child was a U.S. citizen, U.S. national, or U.S. resident alien. For more information, see Pub. 519,

U.S. Tax Guide for Aliens. If the child was adopted, see [Adopted child](#), later.

Example. Your son turned 17 on December 30, 2019. He is a citizen of the United States and you claimed him as a dependent on your return. You cannot use him to claim the CTC because he was not **under** age 17 at the end of 2019.



If your child is age 17 or older at the end of 2019, see [Credit for Other Dependents \(ODC\)](#), later.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household in 2019, that child meets condition (7), earlier, to be a qualifying child for the CTC (or condition (3), later, to be a qualifying person for the ODC).

Exceptions to time lived with you. A child is considered to have lived with you for more than half of 2019 if the child was born or died in 2019 and your home was this child's home for more than half the time he or she was alive. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the child lived with you.

There also are exceptions for kidnapped children and children of divorced or separated parents. For details, see your tax return instructions for column (4) of the section on Dependents.

Qualifying child of more than one person. Special rules apply if a child is the qualifying child of more than one person. For details, see your tax return instructions for column (4) of the section on Dependents and Pub. 501.

Required SSN

In addition to being a qualifying child for the CTC (defined earlier), your child must have the required SSN. The required SSN is one that is valid for employment and is issued by the Social Security Administration before the due date of your 2019 return (including extensions).

If your child was a U.S. citizen when the child received the SSN, the SSN is valid for employment. If "Not Valid for Employment" is printed on your child's social security card and your child's immigration status has changed so that your child is now a U.S. citizen or permanent resident, ask the SSA for a new social security card without the legend. However, if "Valid for Work Only With DHS Authorization" is printed on your child's social security card, your child has the required SSN only as long as the DHS authorization is valid.

If your dependent child was born and died in 2019 and you do not have an SSN for the child, enter "Died" in column (2) of the Dependents section of your tax return and include a copy of the child's birth certificate, death

certificate, or hospital records. The document must show the child was born alive.

If your child does not have the required SSN, you cannot use the child to claim the CTC (or ACTC) on either your original or amended 2019 tax return.



If your child is a qualifying child for the CTC, but does not have the required SSN, see Credit for Other Dependents (ODC) next.

Credit for Other Dependents (ODC)

This credit is for individuals with a dependent who meets additional conditions (described later). This credit is in addition to the credit for child and dependent care expenses (on Schedule 3 (Form 1040 or 1040-SR), line 2, or Form 1040-NR, line 47) and the earned income credit (on Form 1040 or 1040-SR, line 18a).

The maximum amount you can claim for the credit is \$500 for each dependent who qualifies for the ODC. But, see [Limits on the CTC and ODC](#), later.

For more information about claiming the ODC, see [Claiming the CTC and ODC](#), later.

Qualifying Person for the ODC

A person qualifies you for the ODC if the person meets all of the following conditions.

1. The person is claimed as a dependent on your return. See Pub. 501 for more information about claiming someone as a dependent.
2. The person cannot be used by you to claim the CTC or ACTC. See [Child Tax Credit \(CTC\)](#), earlier.
3. The person was a U.S. citizen, U.S. national, or U.S. resident alien. For more information, see Pub. 519. If the person is your adopted child, see [Adopted child](#), earlier.

Example. Your 10-year-old nephew lives in Mexico and qualifies as your dependent. He is not a U.S. citizen, U.S. national, or U.S. resident alien. You cannot use him to claim ODC.



You cannot use the same child to claim both the CTC (or ACTC) and ODC.

Timely Issued TIN

In addition to being a qualifying person for the ODC (defined earlier), the person must have an SSN, ITIN, or ATIN issued to the dependent on or before the due date of your 2019 return (including extensions). If the person has not been issued an SSN, ITIN, or ATIN by that date, you cannot use the person to claim the ODC. For more

information, see [Taxpayer Identification Number Requirements](#), earlier.

Limits on the CTC and ODC

The maximum credit amount of your CTC or ODC may be reduced if either (1) or (2) applies.

1. The amount on Form 1040 or 1040-SR, line 12b, or Form 1040-NR, line 45, is less than the total of both credits. If this amount is zero, you cannot take either credit because there is no tax to reduce. But you may be able to take the ACTC if you are claiming the CTC (you cannot take the ACTC if you are only claiming the ODC). See [Additional Child Tax Credit \(ACTC\)](#), later.
2. Your modified adjusted gross income (AGI) is more than the amount shown below for your filing status.
 - a. Married filing jointly – \$400,000.
 - b. All other filing statuses – \$200,000.

Modified AGI. For purposes of the CTC and ODC, your modified AGI is your AGI plus the following amounts that may apply to you.

- Any amount excluded from income because of the exclusion of income from Puerto Rico. On the dotted line next to Form 1040 or 1040-SR, line 8b, enter the amount excluded and identify it as “EPRI.” Also, attach a copy of any Form(s) 499R-2/W-2-PR to your return.
- Any amount on line 45 or line 50 of Form 2555, Foreign Earned Income.
- Any amount on line 15 of Form 4563, Exclusion of Income for Bona Fide Residents of American Samoa.

If you do not have any of the above, your modified AGI is the same as your AGI.

AGI. Your AGI is the amount on Form 1040 or 1040-SR, line 8b, or Form 1040-NR, line 35.

Claiming the CTC and ODC

To claim the CTC or ODC, be sure you meet the following requirements.

- You must file Form 1040, Form 1040-SR, or Form 1040-NR and include the name and TIN of each dependent for whom you are claiming the CTC or ODC.
- You must file Form 8862 if applicable. See [Improper Claims](#), earlier.
- You must enter a timely issued TIN on your tax return for you and your spouse (if filing jointly). See [Taxpayer Identification Number Requirements](#), earlier.
- For each qualifying child under 17 for whom you are claiming the CTC, you must enter the required SSN for the child in column (2) of the Dependents section

of your tax return and check the Child tax credit box in column (4). See [Child Tax Credit \(CTC\)](#), earlier.

- For each dependent for whom you are claiming the ODC, you must enter the timely issued TIN for the dependent in column (2) of the Dependents section of your tax return and check the Credit for other dependents box in column (4). See [Credit for Other Dependents \(ODC\)](#), earlier.



Do not check both the Child tax credit box and the Credit for other dependents box for the same person.

Earned Income

You will need to figure your earned income using the [Earned Income Worksheet](#), later in this publication, if you are completing the [Line 14 Worksheet](#), later, or you were sent to Pub. 972 from your Schedule 8812 instructions.

For this purpose, earned income includes only:

- Taxable earned income, and
- Nontaxable combat pay.

Additional Child Tax Credit (ACTC)

This credit is for certain individuals who get less than the full amount of the CTC. The ACTC may give you a refund even if you do not owe any tax.



The ODC cannot be used to figure the ACTC. Only your CTC can be used to figure the ACTC. If you are claiming the ODC but not the CTC, you cannot claim the ACTC.

Election to use your prior year earned income. You may be able to use your 2018 earned income to figure your ACTC if your 2018 earned income is more than your 2019 earned income and your main home (or the main home of your spouse, if filing jointly) was located in one of the federally declared disaster areas eligible for this relief. See the Instructions for Schedule 8812 to determine if you are eligible to make this election.

This provision applies retroactively to tax year 2018. If you were eligible to use your prior year earned income to figure your 2018 ACTC, you will need to file an amended return, Form 1040-X, to do so. See [IRS.gov/Form1040X](https://www.irs.gov/Form1040X) for more information about amending a return.



If you elect to use your prior year earned income to claim the EIC, you must use your prior year earned income to claim the ACTC.

Foreign earned income. If you file Form 2555 (relating to foreign earned income), you cannot claim the ACTC.

How to claim the additional child tax credit. To claim the ACTC, follow the steps below.

1. Be sure you figured the amount, if any, of your CTC and ODC using the appropriate Child Tax Credit and Credit for Other Dependents Worksheet.
2. If you answered “Yes” on line 11 or line 12 of the Child Tax Credit and Credit for Other Dependents Worksheet in your Instructions for Forms 1040 and 1040-SR or Instructions for Form 1040-NR (or on line 16 of the Child Tax Credit and Credit for Other Dependents Worksheet in this publication) and line 1 of that worksheet is more than zero, use Schedule 8812 to see if you can take the ACTC.
3. If you have an ACTC on line 15 of Schedule 8812, carry it to Form 1040 or 1040-SR, line 18b, or Form 1040-NR, line 64.
4. For each qualifying child under 17 for whom you are claiming the ACTC, be sure to enter the required SSN for the child in column (2) of the Dependents section of your tax return and check the Child tax credit box in column (4).



If the amount on line 1 of your Child Tax Credit and Credit for Other Dependents Worksheet is zero, your ACTC also is zero. You don't need to complete Schedule 8812.

Paperwork Reduction Act Notice

We ask for the information on the worksheets in this publication to carry out the Internal Revenue laws of the United States. You are required to give us the information if requested. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form (or worksheet in this publication) that is subject to the Paperwork Reduction Act unless the form (or publication) displays a valid OMB control number. Books or records relating to a form, its instructions, or this publication must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The average time and expenses required to complete these worksheets will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making these worksheets simpler, we would be happy to hear from you. See [Comments and suggestions](#), earlier.

Child Tax Credit and Credit for Other Dependents Worksheet

Before you begin: ✓ Figure the amount of any credits you are claiming on Schedule 3, lines 1 through 4; Form 5695, line 30; Form 8910, line 15; Form 8936, line 23; or Schedule R.

Part 1

1. Number of qualifying children under 17 with the required social security number: _____ × \$2,000. Enter the result. 1

2. Number of other dependents, including qualifying children who are not under 17 or who do not have the required social security number: _____ × \$500. Enter the result. 2

Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 1.

3. Add lines 1 and 2. 3

4. Enter the amount from Form 1040 or 1040-SR, line 8b, or Form 1040-NR, line 35. 4

5. **1040 and 1040-SR filers.** Enter the total of any—
 • Exclusion of income from Puerto Rico; and
 • Amounts from Form 2555, lines 45 and 50, and Form 4563, line 15. } 5
1040-NR filers. Enter -0-.

6. Add lines 4 and 5. Enter the total. 6

7. Enter the amount shown below for your filing status.
 • Married filing jointly—\$400,000 } 7
 • All other filing statuses—\$200,000 }

8. Is the amount on line 6 more than the amount on line 7?
 No. Leave line 8 blank. Enter -0- on line 9.
 Yes. Subtract line 7 from line 6. 8
 If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.

9. Multiply the amount on line 8 by 5% (0.05). Enter the result. 9

10. Is the amount on line 3 more than the amount on line 9?
 No. You cannot take the child tax credit or credit for other dependents on Form 1040 or 1040-SR, line 13a, or Form 1040-NR, line 49. You also cannot take the additional child tax credit on Form 1040 or 1040-SR, line 18b, or Form 1040-NR, line 64. Complete the rest of your Form 1040, Form 1040-SR, or Form 1040-NR.
 Yes. Subtract line 9 from line 3. Enter the result. 10
Go to Part 2 on the next page.

Child Tax Credit and Credit for Other Dependents Worksheet—Continued

Part 2

11. Enter the amount from Form 1040 or 1040-SR, line 12b, or Form 1040-NR, line 45. 11

12. Add the following amounts from:

Form 1040 or 1040-SR	or	Form 1040-NR	
Schedule 3, line 1		Line 46	+ _____
Schedule 3, line 2		Line 47	+ _____
Schedule 3, line 3		+ _____
Schedule 3, line 4		Line 48	+ _____
Form 5695, line 30			+ _____
Form 8910, line 15			+ _____
Form 8936, line 23			+ _____
Schedule R, line 22			+ _____

Enter the total. 12

13. Subtract line 12 from line 11. 13

14. Are you claiming any of the following credits?

- Mortgage interest credit, Form 8396.
- Adoption credit, Form 8839.
- Residential energy efficient property credit, Form 5695, Part I.
- District of Columbia first-time homebuyer credit, Form 8859.

No. Enter -0-.

Yes. If you are filing Form 2555, enter -0-. Otherwise, complete the Line 14 Worksheet, later, to figure the amount to enter here.

} 14

15. Subtract line 14 from line 13. Enter the result. 15

16. Is the amount on line 10 of this worksheet more than the amount on line 15?

No. Enter the amount from line 10.

Yes. Enter the amount from line 15. See the **TIP** below.

} **This is your child tax credit and credit for other dependents.** 16

Enter this amount on Form 1040, line 13a; Form 1040-SR, line 13a; or Form 1040-NR, line 49.



You may be able to take the **additional child tax credit** on Form 1040 or 1040-SR, line 18b, or Form 1040-NR, line 64, only if you answered “Yes” on line 16 and line 1 is more than zero.

- First, complete your Form 1040 or Form 1040-SR through line 18a (also complete Schedule 3, line 11) or Form 1040-NR through line 63 (also complete line 67).
- Then, use Schedule 8812 to figure any additional child tax credit.

Line 14 Worksheet

Before you begin:

- ✓ Complete the Earned Income Worksheet, later in this publication.
- ✓ **1040 and 1040-SR filers.** Complete line 18a; Schedule 2, line 5; and Schedule 3, line 11 of your return if they apply to you.
- ✓ **1040-NR filers.** Complete lines 56 and 67 of your return if they apply to you.



Use this worksheet only if you answered “Yes” on line 14 of the Child Tax Credit and Credit for Other Dependents Worksheet earlier **and** are not filing Form 2555.

<p>1. Enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet</p>	1	
<p>2. Number of qualifying children under 17 with the required social security number: _____ × \$1,400. Enter the result.</p> <p>TIP: The number of children you use for this line is the same as the number of children you used for line 1 of the Child Tax Credit and Credit for Other Dependents Worksheet.</p>	2	
<p>3. Enter your earned income from line 7 of the Earned Income Worksheet.</p>	3	
<p>4. Is the amount on line 3 more than \$2,500?</p> <p><input type="checkbox"/> No. Leave line 4 blank, enter -0- on line 5, and go to line 6.</p> <p><input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 3. Enter the result.</p>	4	
<p>5. Multiply the amount on line 4 by 15% (0.15) and enter the result.</p>	5	
<p>6. On line 2 of this worksheet, is the amount \$4,200 or more?</p> <p><input type="checkbox"/> No.</p> <ul style="list-style-type: none"> • If line 2 or line 5 above is zero, enter the amount from line 1 above on line 14 of this worksheet. Do not complete the rest of this worksheet. Instead, go back to the Child Tax Credit and Credit for Other Dependents Worksheet and do the following. Enter -0- on line 14, and complete lines 15 and 16. • If both line 2 and line 5 are more than zero, leave lines 7 through 10 blank, enter -0- on line 11, and go to line 12. <p><input type="checkbox"/> Yes. If line 5 above is equal to or more than line 1 above, leave lines 7 through 10 blank, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.</p>		
<p>7. If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use the Additional Medicare Tax and RRTA Tax Worksheet to figure the amount to enter; otherwise enter the total of the following amounts from Form(s) W-2.</p> <ul style="list-style-type: none"> • Social security tax withheld from box 4, and • Medicare tax withheld from box 6. 	7	
<p>8. 1040 and 1040-SR filers. Enter the total of any—</p> <ul style="list-style-type: none"> • Amounts from Schedule 1, line 14, and Schedule 2, line 5; and • Any taxes that you identified using code “UT” and entered on Schedule 2, line 8. <p>1040-NR filers. Enter the total of any—</p> <ul style="list-style-type: none"> • Amounts from Form 1040-NR, lines 27 and 56; and • Any taxes that you identified using code “UT” and entered on line 60. 	8	
<p>9. Add lines 7 and 8. Enter the total.</p>	9	

If married filing jointly, include your spouse’s amounts with yours when completing lines 7 and 8.

10. **1040 and 1040-SR filers.** Enter the total of the amounts from Form 1040 or 1040-SR, line 18a, and Schedule 3, line 11. }

10	
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1040-NR filers. Enter the amount from Form 1040-NR, line 67.

11. Subtract line 10 from line 9. If the result is zero or less, enter -0-.

11	
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12. Enter the **larger** of line 5 or line 11.

12	
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13. Enter the **smaller** of line 2 or line 12.

13	
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14. Is the amount on line 13 of this worksheet more than the amount on line 1?
 No. Subtract line 13 from line 1. Enter the result.
 Yes. Enter -0-. }

14	
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Next, figure the amount of any of the following credits that you are claiming.

- Mortgage interest credit, Form 8396.
- Adoption credit, Form 8839.
- Residential energy efficient property credit, Form 5695, Part I.
- District of Columbia first-time homebuyer credit, Form 8859.

Then, go to line 15.

15. Enter the total of the amounts from—
• Form 8396, line 9, and
• Form 8839, line 16, and
• Form 5695, line 15, and
• Form 8859, line 3. }

15	
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Enter this amount on line 14 of the Child Tax Credit and Credit for Other Dependents Worksheet.

Earned Income Worksheet (for line 3 of the Line 14 Worksheet or line 6a of Schedule 8812, Additional Child Tax Credit)

Keep for Your Records 

Before you begin:

- ✓ Use this worksheet only if you were sent here from the Line 14 Worksheet earlier in this publication or line 6a of Schedule 8812, Additional Child Tax Credit.
- ✓ Disregard community property laws when figuring the amounts to enter on this worksheet.
- ✓ If married filing jointly, include your spouse's amounts with yours when completing this worksheet.

If you elect to use prior year earned income, complete this worksheet using only 2018 amounts, including any amount:



- On line 1b of this worksheet, of nontaxable combat pay received in 2018;
- On line 2a of this worksheet, from a 2018 Schedule C-EZ, line 1;
- On line 2b of this worksheet, from a 2018 Schedule C-EZ, line 3, or from a Schedule K-1 (Form 1065-B), box 9, code J1,* received in 2018; and
- On line 5 of this worksheet, from a 2018 Schedule 1, line 27, instead of line 14 of that Schedule 1.

1. a. Enter the amount from Form 1040 or 1040-SR, line 1, or Form 1040-NR, line 8 **1a.** _____
 b. Enter the amount of any nontaxable combat pay received. Also enter this amount on Schedule 8812, line 6b. This amount should be shown in Form(s) W-2, box 12, with code Q **1b.** _____
Next, if you are filing Schedule C, F, or SE, or you received a Schedule K-1 (Form 1065), go to line 2a. Otherwise, skip lines 2a through 2e and go to line 3.
2. a. Enter any statutory employee income reported on line 1 of Schedule C **2a.** _____
 b. Enter any net profit or (loss) from Schedule C, line 31, and Schedule K-1 (Form 1065), box 14, code A (other than farming). Reduce any Schedule K-1 amounts as described in the instructions for completing Schedule SE in the Partner's Instructions for Schedule K-1. **Do not** include on this line any statutory employee income or any other amounts exempt from self-employment tax. Options and commodities dealers must add any gain or subtract any loss (in the normal course of dealing in or trading section 1256 contracts) from section 1256 contracts or related property **2b.** _____
 c. Enter any net farm profit or (loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A.* Reduce any Schedule K-1 amounts as described in the instructions for completing Schedule SE in the Partner's Instructions for Schedule K-1. **Do not** include on this line any amounts exempt from self-employment tax **2c.** _____
 d. If you used the farm optional method to figure net earnings from self-employment, enter the amount from Schedule SE, Section B, line 15. Otherwise, skip this line and enter on line 2e the amount from line 2c **2d.** _____
 e. If line 2c is a profit, enter the **smaller** of line 2c or line 2d. If line 2c is a (loss), enter the (loss) from line 2c **2e.** _____
3. Combine lines 1a, 1b, 2a, 2b, and 2e. If zero or less, **stop**. Do not complete the rest of this worksheet. Instead, enter -0- on line 3 of the Line 14 Worksheet or line 6a of Schedule 8812, whichever applies **3.** _____
4. Enter any amount included on line 1a that is:
 - a. A scholarship or fellowship grant not reported on Form W-2 **4a.** _____
 - b. For work done while an inmate in a penal institution (enter "PRI" and this amount on the dotted line next to line 1 of Form 1040 or 1040-SR, or line 8 of Form 1040-NR) **4b.** _____
 - c. A pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and this amount on the dotted line next to line 1 of Form 1040 or 1040-SR, or line 8 of Form 1040-NR). This amount may be shown in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity **4c.** _____
5. Enter the amount from Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27 **5.** _____
6. Add lines 4a, 4b, 4c, and 5 **6.** _____
7. Subtract line 6 from line 3 **7.** _____
 - If you were sent here from the Line 14 Worksheet, enter this amount on line 3 of that worksheet.
 - If you were sent here from Schedule 8812, enter this amount on line 6a of that form.

**If you have any Schedule K-1 amounts and you are not required to file Schedule SE, complete the appropriate line(s) of Schedule SE, Section A. Put your name and social security number on Schedule SE and attach it to your return.*

Additional Medicare Tax and RRTA Tax Worksheet (for line 7 of the Line 14 Worksheet)

Keep for Your Records 

If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use this worksheet to figure the amount to enter on line 7 of the Line 14 Worksheet.

Social security tax, Medicare tax, and Additional Medicare Tax on wages.

1.	Enter the social security tax withheld (Form(s) W-2, box 4)	1.	_____
2.	Enter the Medicare tax withheld (Form(s) W-2, box 6). Box 6 includes any Additional Medicare Tax	2.	_____
3.	Enter any amount from Form 8959, line 7	3.	_____
4.	Add lines 1, 2, and 3	4.	_____
5.	Enter the Additional Medicare Tax withheld (Form 8959, line 22)	5.	_____
6.	Subtract line 5 from line 4	6.	_____

Additional Medicare Tax on Self-Employment Income.

7.	Enter one-half of the Additional Medicare Tax, if any, on self-employment income (one-half of Form 8959, line 13)	7.	_____
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Tier 1 RRTA taxes as an employee of a railroad (enter amounts on lines 8, 9, 10, and 11) **or employee representative** (enter amounts on lines 12, 13, 14, and 15). Do not include amounts in Form W-2, box 14, that are identified as Additional Medicare Tax or Tier 2 tax. Do not include amounts shown on Form CT-2 on line 3 for Additional Medicare Tax or line 4 for Tier 2 tax.

8.	Enter the Tier 1 tax (Form(s) W-2, box 14)	8.	_____
9.	Enter the Medicare tax (Form(s) W-2, box 14)	9.	_____
10.	Enter the Additional Medicare Tax, if any, on RRTA compensation as an employee (Form 8959, line 17). Do not use the same amount from Form 8959, line 17, for both this line and line 14	10.	_____
11.	Add lines 8, 9, and 10	11.	_____
12.	Enter one-half of Tier 1 tax (one-half of Form(s) CT-2, line 1, for all 4 quarters of 2019)	12.	_____
13.	Enter one-half of Tier 1 Medicare tax (one-half of Form(s) CT-2, line 2, for all 4 quarters of 2019)	13.	_____
14.	Enter one-half of the Additional Medicare Tax, if any, on RRTA compensation as an employee representative (one-half of Form 8959, line 17). Do not use the same amount from Form 8959, line 17, for both this line and line 10	14.	_____
15.	Add lines 12, 13, and 14	15.	_____

Line 6 amount

16.	Add lines 6, 7, 11, and 15. Enter here and on line 7 of the Line 14 Worksheet	16.	_____
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How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to IRS.gov and find resources that can help you right away.

Preparing and filing your tax return. After receiving your wage and earning statements (Form W-2, W-2G, 1099-R, 1099-MISC) from all employers and interest and dividend statements from banks (Forms 1099), you can find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax

help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

You can go to IRS.gov to see your options for preparing and filing your return, which include the following.

- **Free File.** Go to IRS.gov/FreeFile to see if you qualify to use brand-name software to prepare and *e-file* your federal tax return for free.
- **VITA.** Go to IRS.gov/VITA, download the free IRS2Go app, or call 800-906-9887 to find the nearest VITA location for free tax return preparation.
- **TCE.** Go to IRS.gov/TCE, download the free IRS2Go app, or call 888-227-7669 to find the nearest

TCE location for free tax return preparation.

Employers can register to use Business Services Online. The SSA offers online service for fast, free, and secure online W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Forms W-2, Wage and Tax Statement, and Forms W-2c, Corrected Income and Tax Statement. Employers can go to SSA.gov/employer for more information.

 **Getting answers to your tax questions.** On IRS.gov, get answers to your tax questions anytime, anywhere.

- Go to IRS.gov/Help for a variety of tools that will help you get answers to some of the most common tax questions.

- Go to [IRS.gov/ITA](https://www.irs.gov/ITA) for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response for your records.
- Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to search for our forms, instructions, and publications. You will find details on 2019 tax changes and hundreds of interactive links to help you find answers to your questions.
- You may also be able to access tax law information in your electronic filing software.

Tax reform. Tax reform legislation affects individuals, businesses, and tax-exempt and government entities. Go to [IRS.gov/TaxReform](https://www.irs.gov/TaxReform) for information and updates on how this legislation affects your taxes.

IRS social media. Go to [IRS.gov/SocialMedia](https://www.irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are paramount. We use these tools to share public information with you. **Don't** post your social security number or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](https://www.youtube.com/irsvideos).
- [Youtube.com/irsvideosmultilingua](https://www.youtube.com/irsvideosmultilingua).
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL).

Watching IRS videos. The IRS Video portal ([IRSVideos.gov](https://www.irs.gov/IRSVideos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

Getting tax information in other languages. For taxpayers whose native language isn't English, we have the following resources available. Taxpayers can find information on IRS.gov in the following languages.

- [Spanish \(IRS.gov/Spanish\)](https://www.irs.gov/Spanish).

- [Chinese \(IRS.gov/Chinese\)](https://www.irs.gov/Chinese).
- [Korean \(IRS.gov/Korean\)](https://www.irs.gov/Korean).
- [Russian \(IRS.gov/Russian\)](https://www.irs.gov/Russian).
- [Vietnamese \(IRS.gov/Vietnamese\)](https://www.irs.gov/Vietnamese).

The IRS Taxpayer Assistance Centers (TACs) provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

Getting tax forms and publications. Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all of the forms, instructions, and publications you may need. You can also download and view popular tax publications and instructions (including the 1040 and 1040-SR instructions) on mobile devices as an eBook at no charge at [IRS.gov/eBooks](https://www.irs.gov/eBooks). Or you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order and have them mailed to you within 10 business days.

Access your online account (individual taxpayers only). Go to [IRS.gov/Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe, pay online, or set up an online payment agreement.
- Access your tax records online.
- Review the past 24 months of your payment history.
- Go to [IRS.gov/SecureAccess](https://www.irs.gov/SecureAccess) to review the required identity authentication process.

Using direct deposit. The fastest way to receive a tax refund is to combine direct deposit and IRS *e-file*. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. The IRS issues more than 90% of refunds in less than 21 days.

Getting a transcript or copy of a return. The quickest way to get a copy of your tax transcript is to go to [IRS.gov/Transcripts](https://www.irs.gov/Transcripts). Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. If you prefer, you can order your transcript by calling 800-908-9946.

Using online tools to help prepare your return. Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- The [Earned Income Tax Credit Assistant \(IRS.gov/EITCAssistant\)](https://www.irs.gov/EITCAssistant) determines if you're eligible for the EIC.
- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number.
- The [Tax Withholding Estimator \(IRS.gov/W4app\)](https://www.irs.gov/W4app) makes it easier for everyone to pay the correct amount of tax during the year. The Estimator replaces the Withholding Calculator. The redesigned tool is a convenient, online way to check and tailor your withholding. It's more user-friendly for taxpayers, including retirees and self-employed individuals. The new and improved features include the following.
 - Easy to understand language;
 - The ability to switch between screens, correct previous entries, and skip screens that don't apply;
 - Tips and links to help you determine if you qualify for tax credits and deductions;
 - A progress tracker;
 - A self-employment tax feature; and
 - Automatic calculation of taxable social security benefits.
- The [First Time Homebuyer Credit Account Look-up \(IRS.gov/HomeBuyer\)](https://www.irs.gov/HomeBuyer) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](https://www.irs.gov/SalesTax) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040 or 1040-SR), choose not to claim state and local income taxes, and you didn't save your receipts showing the sales tax you paid.

Resolving tax-related identity theft issues.

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes

any type of electronic communication, such as text messages and social media channels.

- Go to [IRS.gov/IDProtection](https://www.irs.gov/IDProtection) for information.
- If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, visit [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft) to learn what steps you should take.

Checking on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- The IRS can't issue refunds before mid-February 2020 for returns that claimed the EIC or the ACTC. This applies to the entire refund, not just the portion associated with these credits.
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

Making a tax payment. The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) to make a payment using any of the following options.

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or Credit Card:** Choose an approved payment processor to pay online, by phone, and by mobile device.
- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax return preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or Money Order:** Mail your payment to the address listed on the notice or instructions.

- **Cash:** You may be able to pay your taxes with cash at a participating retail store.
- **Same-Day Wire:** You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and cut-off times.

What if I can't pay now? Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an **online payment agreement** ([IRS.gov/OPA](https://www.irs.gov/OPA)) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the **Offer in Compromise Pre-Qualifier** to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](https://www.irs.gov/OIC).

Checking the status of an amended return. Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040-X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

Understanding an IRS notice or letter. Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

Contacting your local IRS office. Keep in mind, many questions can be answered on IRS.gov without visiting an IRS Tax Assistance Center (TAC). Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC, check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

The Taxpayer Advocate Service (TAS) Is Here To Help You

What Is TAS?

TAS is an **independent** organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](https://www.irs.gov/TaxpayerBillOfRights).

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to [TaxpayerAdvocate.IRS.gov](https://www.irs.gov/TaxpayerAdvocate) to help you understand [what these rights mean to you](https://www.irs.gov/TaxpayerAdvocate) and how they apply. These are **your** rights. Know them. Use them.

What Can TAS Do For You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach TAS?

TAS has offices [in every state, the District of Columbia, and Puerto Rico](https://www.irs.gov/TaxpayerAdvocate). Your local advocate's number is in your local directory and at [TaxpayerAdvocate.IRS.gov/Contact-Us](https://www.irs.gov/TaxpayerAdvocate). You can also call them at 877-777-4778.

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to them at [IRS.gov/SAMS](https://www.irs.gov/SAMS).

TAS also has a website, [Tax Reform Changes](https://www.irs.gov/TaxReformChanges), which shows you how the new tax law may change your future tax filings and helps you plan for these changes. The information is categorized by tax topic in the order of the IRS Form 1040 or 1040-SR. Go to [TaxChanges.us](https://www.irs.gov/TaxChanges.us) for more information.

TAS for Tax Professionals

TAS can provide a variety of information for tax professionals, including tax law updates and guidance, TAS programs, and ways to let TAS know about systemic problems you've seen in your practice.

Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS,

such as audits, appeals, and tax collection disputes. In addition, clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. To find a clinic near you, visit [IRS.gov/LITC](https://www.irs.gov/LITC) or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](https://www.irs.gov/LowIncomeTaxpayerClinicList).

Index



To help us develop a more useful index, please let us know if you have ideas for index entries. See "Comments and Suggestions" in the "Introduction" for the ways you can reach us.

A

[Additional child tax credit \(ACTC\)](#) [5](#)
[Assistance](#) (See [Tax help](#))

C

[Child tax credit \(CTC\)](#) [3](#)
[Claiming the credits](#) [4](#)
[Credit for other dependents \(ODC\)](#) [4](#)

E

[Earned income](#) [5](#)

I

[Identity theft](#) [12](#)

[Improper Claims](#) [3](#)

L

[Limits on the credits](#) [4](#)

O

[ODC \(Credit for other dependents\)](#) [4](#)

P

[Publications](#) (See [Tax help](#))

Q

[Qualifying child for the CTC](#) [3](#)
[Qualifying person for the ODC](#) [4](#)

R

[Required SSN](#) [3](#)

T

[Tax help](#) [11](#)
[Taxpayer Identification Number Requirements](#) [2](#)
[Timely Issued TIN](#) [4](#)